



**CALIFORNIA EMERGENCY MANAGEMENT AGENCY
LOCAL ASSISTANCE MONITORING BRANCH
3650 SCHRIEVER AVENUE
MATHER, CALIFORNIA 95655
PHONE: (916) 845-8120 FAX: (916) 845-8380**

April 2, 2009

Ms. Teresa Commerford
Fiscal Specialist
San Bernardino County Sheriff's Department
655 E. Third Street
San Bernardino, CA 92415

SUBJECT: AUDIT REPORT FOR PERIOD ENDING JUNE 30, 2008
FOR CALEMA GRANT #DC07180360

Dear Ms. Commerford:

On January 1, 2009, the Governor's Office of Emergency Services merged with the Office of Homeland Security to form the new California Emergency Management Agency (CalEMA).

CalEMA has received and reviewed the above-referenced audit reports for San Bernardino County Sheriff's Department.

In reviewing the letter to the Board of Supervisors, there was a Management Representation Letter dated March 19, 2009, regarding "certain representation from management" that was not included in the package. Per Recipient Handbook Section 8217, "*Audit reports, which refer to a management letter, are required to submit a copy of the management letter along with the audit report to OES.*"

Please provide CalEMA a copy of the Management Letter by April 16, 2009. The requested information should be forwarded to the attention of Deena Mount at:

California Emergency Management Agency
Local Assistance Monitoring Branch
3640 Schriever Avenue
Mather, CA 95655

Thank you for your anticipated cooperation in this matter. Should you have any questions or concerns regarding this issue, please contact Deena Mount, CalEMA Local Assistance Monitoring Branch, at (916) 845-8111 or Deena.Mount@oes.ca.gov.

Respectfully submitted,


MICHAEL BALDWIN
BRANCH CHIEF

cc: Subgrantee File DC07180360

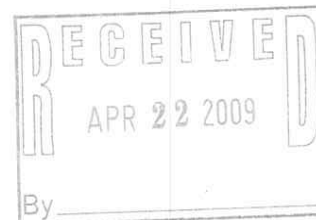
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ROD HOOPS, SHERIFF - CORONER

March 19, 2009

Powell & Spafford, LLP
P.O. Box 8847
Redlands, CA 92375



We are providing this letter in connection with your audit of the statement of grant revenues and expenditures of San Bernardino County Sheriff's Department Street Enforcement and Prosecution Program Grant for the year ended June 30, 2008 for the purpose of expressing an opinion as to whether the statement presents fairly, in all material respects, the program's revenues and expenditures in conformity with accounting principles generally accepted in the United States of America. We confirm that we are responsible for the fair presentation of the statement of grant revenues and expenditures in conformity accounting principles generally accepted in the United States. We are also responsible for adopting sound accounting policies, establishing and maintaining internal control, and preventing and detecting fraud.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of March 19, 2009, the following representations made to you during your audit:

1. The statement of revenues and expenditures referred to above is fairly presented in conformity with accounting principles generally accepted in the United States.
2. We have made available to you all –
 - a. Financial records and related data relative to the program and all audit or relevant monitoring reports, if any, received from funding sources.
 - b. Minutes of the meetings of San Bernardino County Board of Supervisors as it relates to the Department's Street Enforcement and Prosecution Program Grant matters, or summaries of actions of recent meetings for which minutes have not yet been prepared.
3. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
4. There are no material transactions that have not been properly recorded in the accounting records underlying the financial statements.

5. We acknowledge our responsibility for the design and implementation of programs and controls to prevent and detect fraud.
6. We have no knowledge of any fraud or suspected fraud affecting the Department involving –
 - a. Management,
 - b. Employees who have significant roles in internal control, or
 - c. Others where the fraud could have a material effect on the financial statement.
7. We have no knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, analysts, regulators, short sellers, or others.
8. We have identified to you any previous financial audits, attestation engagements, performance audits, or other studies related to the objectives of the audit being undertaken and the corrective actions taken to address significant findings and recommendations.
9. The following, if any, have been properly recorded or disclosed in the statement of revenues and expenditures:
 - a. Related party transactions.
 - b. Guarantees, whether written or oral, under which the Department is contingently liable.
 - c. All accounting estimates that could be material to the statement of revenues and expenditures, including the key factors and significant assumptions underlying those estimates, and we believe the estimates are reasonable in the circumstances.
10. There are no—
 - a. Violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
 - b. We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements in accordance with *Financial Accounting Standards Board (FASB) Statement No. 5*, and we have not consulted a lawyer concerning litigation, claims, or assessments.
 - c. Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by FASB Statement No. 5.
 - d. Reservations or designation of fund equity that were not properly authorized and approved.
11. As part of your audit, you prepared the draft financial statements and related notes. We have designated a competent management-level individual to oversee your services and have made all management decisions and performed all management functions. We have reviewed, approved, and accepted responsibility for those financial statements and related notes.

12. The Department has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
13. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices relative to the program
14. With respect to the Street Enforcement and Prosecution Program Grant:
- a. We are responsible for complying with the requirements of laws, regulations, and the provisions of contracts and grant agreements related to the program and have identified and disclosed to you the requirements of laws, regulations, and the provisions of contracts and grant agreements that are considered to have a direct and material effect on the program.
 - b. We are responsible for establishing and maintaining effective internal control over compliance requirements applicable to the program that provides reasonable assurance that we are managing the program in compliance with laws, regulations, and the provisions of contracts and grant agreements that could have a material effect on the program. We believe the internal control system is adequate and is functioning as intended. Also, no changes have been made in the internal control system to the date of this letter that might significantly affect internal control.
 - c. We have made available to you all contracts and grant agreements (including amendments, if any) and any other correspondence with state or federal agencies or pass-through entities relating to the program.
 - d. We have complied, in all material respects, with the compliance requirements relating to the program and have identified and disclosed to you all amounts questioned and any known noncompliance with the requirements of the program, including the results of other audits or program reviews.
 - e. We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.
 - f. We have made available to you all documentation related to the compliance requirements, including information related to the program financial reports and claims for advances and reimbursements.
 - g. The program financial reports and claims for advances and reimbursements are supported by the books and records and are prepared on a basis consistent with the state of grant revenues and expenditures.
 - h. The copies of program financial reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective state or federal agency or pass-through entity, as applicable.

To the best of our knowledge and belief, no events, including instances of noncompliance, have occurred subsequent to the date of the statement of revenues and expenditures and through the date of this letter that would require adjustment to or disclosure in the statement of revenues and expenditures.

Signed: _____

Title: Rod Hoops, Sheriff/Coroner

Signed: _____

Title: Dennis J. Casey, Captain



**CALIFORNIA EMERGENCY MANAGEMENT AGENCY
LOCAL ASSISTANCE MONITORING BRANCH
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MATHER, CALIFORNIA 95655
PHONE: (916) 845-8120 FAX: (916) 845-8380**

April 29, 2009

Ms. Teresa Commerford
Fiscal Specialist
San Bernardino County Sheriff's Department
655 E. Third Street
San Bernardino, CA 92415

SUBJECT: AUDIT REPORT FOR PERIOD ENDING JUNE 30, 2008
FOR CALEMA GRANT #DC07180360

Dear Ms. Commerford:

CaleMA is in receipt of the Management Representation Letter referenced in the above audit reports for San Bernardino County Sheriff's Department.

Based on our review of this document, CaleMA closes the June 30, 2008 audit period.
Thank you for addressing our request in a timely and effective manner.

Sincerely,

A handwritten signature in cursive script, appearing to read "MBaldwin".

MICHAEL BALDWIN, BRANCH CHIEF
Local Assistance Monitoring Branch

cc: Subgrantee File DC07180360